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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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CEA No.41 of 2018
Date of Decision: 20.01.2020

Jaipal Dabra

Appellant

Versus

The Commissioner of Central Excise, Jalandhar H.O., F Block, Rishi Nagar, Ludhiana

Respondent

CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Mr. Hemant Bassi, Advocate
for the appellant.

Mr. Sunish Bindlish, Advocate
for the respondent.

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AJAY TEWARI, J (Oral):

[1] This is an appeal filed under Section 35-G of the Central Excise Act, 1944 against the order dated 08.01.2018 (Annexure P-12) passed by the Customs, Excise & Service Tax Appellate Tribunal, Chandigarh as well as order dated 10.06.2015 (Annexure P-10) passed by the Commissioner.

[2] Learned counsel for the appellant fairly submits that matter is covered by the decision of the Supreme Court in ***M/s Tecnimont Pvt. Ltd. Vs. State of Punjab and others, (2019) AIR (SC) 4489*** during the pendency of the appeal. The issue he has raised is that the appellant is prepared to deposit the pre-deposit

amount but since it is a first appeal, the appellant be permitted to deposit 7.5% as pre-deposit, against 10% mandatory pre-deposit as directed by the Tribunal.

[4] Learned opposite counsel has accepted this fact.

[5] In the circumstances, the appeal is dismissed as withdrawn with liberty to make pre-deposit of 7.5% and to pursue his appeal. No coercive action will be taken for a period of one month.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

January 20, 2020
pankaj baweja

1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No